K

1945

File No. B. Tob.—5/45

Legal Department

B BRANCH

Subject:— Governor's Bill No. XII of 1945

A Bill to repeal the Tobacco (Town of Bombay) Act, 1857 and the Bombay (Districts) Tobacco Act, 1933

Bombay Act XI/1945

E/F

File No. B. Tobacco/45

Gen. 194 e.

2-10-B

Office of the R.L.A.

A revised draft Bill and Statement are sent herewith.

2. A specific provision is made in the revised Bill for the saving of any penalty, forfeiture or punishment incurred in respect of any offence committed against the Acts and also for the saving of any investigation, legal proceeding or remedy in respect of any such penalty, forfeiture or punishment.

3. The subject-xx matter of the Bill falls under entries 48,49,54 and 37 in List II in the Seventh Schedule to the Government of India Act, 1935. Since the Bill does not relate to any entry in the Concurrent Legislative List, it is not necessary to reserve it for the xxxx consideration of the Governor General with reference to paragraph (2) of the Proclamation and section 107(2) of the Government of India Act, 1935. Under executive instructions the Bill requires the xxxx previous approval of the Governor General before enactment.

Sd/-P.N.Moos
3-11-44.

Remembrancer of Legal Affairs.

U.O. to R.D.No.. 7652, dated the 4th November 1944.

S.A.E.
16-7
4-copies

Statement.

The levy by the Government of India of a central excise duty on tobacco makes it undesirable on administrative and other grounds to have two schemes of taxation, one Central and the other Provincial, and as the offer of the compensation made by the Government of India inter alia for the complete withdrawal of, and abstention from, all forms of Provincial taxation on tobacco within this province, in the in first instance till the 31st day of March 1946, has been accepted by the Government of Bombay, it has been decided to suspend the operation of the Tobacco Duty (Town of Bombay) ..... 1857, and the Bombay (District Tobacco Act, 1938, till 31st March 1946. The Bill is designed to implement this decision. The Bill also provides for refund of proportionate license fees for the unexpired period of any tobacco license granted under the two Acts mentioned above.

S.A.K.
16-7
4 copies

No. 3094

Legal Department,
Bombay Castle, 20th April 1945.

From

P.N.Moos, Esquire, Bar-at-Law, I.C.S.,
Secretary to the Government of Bombay;

To

The Secretary to the Governor of Bombay,

Subject:- The Tobacco Duty (Town of Bombay) Act, 1857, and the Bombay (District) Tobacco Act, 1933 (Suppension) Bill, 1945.

Sir,

With reference to your memorandum No. 201(114), dated the 8th January 1945, addressed to the Revenue Department on the above subject, I am directed to forward herewith for the assent of His Excellency the Governor a copy of the Tobacco Duty (Town of Bombay) Act, 1857, and the Bombay (District) Tobacco Act, 1933 (Suspension) Bill, 1945, prepared by His Excellency the Governor under paragraph (2) of the Proclamation dated the 4th November 1939, issued by him under section 93 of the Government of India Act, 1935.

2. The subject-matter of the Bill falls under entries 48,49,54, and 37 in the Provincial Legislative List in the Seventh Schedule to the Government of India Act, 1935. As the Bill does not relate to any entry in the Concurrent Legislative List, it is not necessary to reserve it for the consideration of the Governor-General with reference to section 107(2) of the Government of India Act, 1935, and paragraph (2) of the Proclamation.

3. The date on which His Excellency the Governor's assent is given may kindly be entered in the endorsement.

4. I also forward herewith one spare copy of the Bill.

Your obedient servant,

Sd/-P.N.Moos
19-4-45

Secretary to the Government of Bombay,
Legal Department

Through-
The Secretary to the
Government of Bombay
Revenue Department.

S.A.K./16-7

No. 201(118)

Office of the Governor's Secretary
Government House.

From

D.Symington, Esquire, CIE. ICS.
Secretary to the Governor of Bombay.

To

The Secretary to Government.
Legal Department.

Bombay, 25th April 1945.

Subject:- The Tobacco Duty (Town of Bombay) Act. 1857, and the Bombay (District) Tobacco Act. 1933(Suspension) Bill. 1945.

Sir,

With reference to your letter No. 3094, dated the 20th April 1945, I am directed to return herewith the copy of the Tobacco Duty (Town of Bombay) Act. 1857, and the Bombay (District) Tobacco Act. 1933, (Suspension) Bill. 1945, prepared by His Excellency the Governor under paragraph (2) of the Proclamation dated the 4th November 1939, issued by him under section 93 of the Government of India Act. 1935, and to state that under the provisions of the aforesaid paragraph His Excellency the Governor has pleased to declare that he assents to the Bill in the name of His Majesty.

Your obedient servant.

Sd/-

Secretary to Governor of
Bombay .

S.A.K.
16-7
4 copies

Publication of the Tobacco Duty (Town of Bombay) Act, 1857, and the Bombay (District) Tobacco Act, 1933 (Suppension) Act, 1945.

GOVERNMENT OF BOMBAY,
Legal Department,
Resolution No. 3343,
Bombay Castle, 28th April 1945.

Letter to the Secretary to the Governor, No. 3094, dated the 20th April 1945.

Letter from the Secretary to the Governor , No. 201(118), dated the 25th April 1945.

"With reference to your letter No. 3094, dated the 20th April 1945, I am directed to return herewith the copy of the Tobacco Duty (Town of Bombay) Act, 1857, and the Bombay (District) Tobacco Act, 1933, (Suspension) Bill, 1945, prepared by His Excellency the Governor under paragraph (2) of the Proclamation dated the 4th November 1939, issued by him under section 93 of the Government of India Act, 1935, and to state that under the provisions of the aforesaid paragraph His Excellency the Governor is pleased to declare that he assents to the Bill in the name of His Majesty".

RESOLUTION:- The law should be published as Bombay Act No. XI of 1945, in the Bombay Government Gazette dated the 28th April 1945.

2. The Act should be translated into Marathi, Gujarati, Kannada and Hindustani (in Urdu and Devnagari Scripts) and the translations ~~should~~ should be published in the Bombay Government Gazette.

3. A copy of the Act should be forwarded to the Revenue Department.

By order of the Governor of Bombay,

Sd/-
for P.E.MCCS,
Secretary to Government.

To

The Manager, Government Central Press, Bombay (with a copy of the Act and with a request that 15 Gazette copies of the Act may be forwarded to the Legal Department).
The Revenue Department. } With a
The Oriental Translator to Government } a copy of
The Secretary to the Bombay Legislative Council, } the Act.
The Secretary to the Bombay Legislative Assembly }

* With five extra copies

S.A.K.
16-/
4 copies

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Bombay Act No. X of 1945

~~GOVERNOR'S BILL NO. XII OF 1945.~~

An Act

~~A Bill~~ *for the suspension of the Tobacco Duty (Town of Bombay) Act, 1857, and the Bombay (District) Tobacco Act, 1933.*

WHEREAS pursuant to an agreement the Government of Bombay has accepted the offer of the Government of India to pay a certain sum in compensation *inter alia* for the complete withdrawal of, and abstention from, all forms of taxation on tobacco within the Province of Bombay in the first instance till the 31st day of March 1948;

AND WHEREAS for implementing the said agreement and possible future agreements of a like nature it is expedient to take power to suspend the provisions of the Tobacco Duty (Town of Bombay) Act, 1857, and the Bombay (District) Tobacco Act, 1933;

IV of 1857. Bom. II of 1933.

AND WHEREAS the Governor of Bombay has assumed to himself under the Proclamation dated the 4th November 1939, issued by him under section 93 of the Government of India Act, 1935, all powers vested by or under the said Act in the Provincial Legislature;

26 Geo. 5, Ch. 2.

NOW, THEREFORE, in exercise of the said powers the Governor of Bombay is pleased to make the following Act:—

Short title.

1. This Act may be called the Tobacco Duty (Town of Bombay) Act, 1857, and the Bombay (District) Tobacco Act, 1933 (Suspension) Act, 1945.

IV of 1857. Bom. II of 1933.

Suspension of operation of Tobacco Duty (Town of Bombay) Act, 1857, and Bombay (District) Tobacco Act, 1933.

2. (*1*) The Provincial Government may, by notification in the Official Gazette, suspend either indefinitely or for such period as may be specified in the notification, the operation of the Tobacco Duty (Town of Bombay) Act, 1857, and the Bombay (District) Tobacco Act, 1933 (hereinafter called the said Acts).

IV of 1857. Bom. II of 1933.

(*2*) Where the operation of the said Acts has under sub-section (*1*) been suspended indefinitely, such suspension may at any time be removed by the Provincial Government by notification in the Official Gazette.

Refund of license fees.

3. Where the said Acts have been suspended under sub-section (*1*) of section 2, a licensee shall, in respect of any fee paid for a license granted to him under the provisions of the said Acts, be entitled to a refund of the proportionate amount of the license fee in respect of the period of the license which shall remain unexpired on the date on which a notification under sub-section (*1*) of section 2 comes into operation.

Effect of suspension of Acts.

4. The suspension of the said Acts shall not—

(*a*) affect any penalty, forfeiture or punishment incurred in respect of any offence committed against any provision of the said Acts; or

(*b*) affect any investigation, legal proceeding or remedy in respect of any such penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Acts had not been suspended.

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STATEMENT.

The levy by the Government of India of a central excise duty on tobacco makes it undesirable on administrative and other grounds to have two schemes of taxation, one Central and the other Provincial, and as the offer of the compensation made by the Government of India *inter alia* for the complete withdrawal of, and abstention from, all forms of Provincial taxation on tobacco within this Province, in the first instance till the 31st day of March 1948, has been accepted by the Government of Bombay, it has been decided to suspend the operation of the Tobacco Duty (Town of Bombay) Act, 1857, and the Bombay (District) Tobacco Act, 1933, till 31st March 1948. The Bill is designed to implement this decision. The Bill also provides for refund of proportionate license fees for the unexpired period of any tobacce license granted under the two Acts mentioned above.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.